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From:

Sent: Tue 9/9/2008 1:03 PM

To:

Cc:

Subject: RE: Question re: Large Corp. t/p holding in essence entire interest in TEFRA partnership

Upon further thought, I think the easiest way to handle this is through a settlement agreement using Form 870-PT. A settlement agreement converts the items and allows them to be taken into account in computing a non-TEFRA deficiency notice. A revenue agent reviewer GS-12 has authority under paragraph 8 of the attached delegation order to enter into such an agreement.

Attachment : Del. Ord. 4-19